

OFFICE OF THE FINANCIAL AND PROGRAM AUDITOR

Administration

Agency Position Summary

2 Exempt Positions / 2.0 Exempt Staff Years

Position Detail Information

ADMINISTRATION

1 Auditor, E
1 Management Analyst II, E
2 Positions
2.0 Staff Years

E Denotes Exempt Positions

FINANCIAL AND PROGRAM AUDITOR

Agency Mission

Working under the guidance and direction of the Audit Committee, the Financial and Program Auditor provides an independent means for determining the manner in which policies, programs, and resources authorized by the Board of Supervisors are being deployed by management and whether they are consistent with the intent of the Board and in compliance with all appropriate statutes, ordinances, and directives.

Agency Summary					
Category	FY 2001 Actual	FY 2002 Adopted Budget Plan	FY 2002 Revised Budget Plan	FY 2003 Advertised Budget Plan	FY 2003 Adopted Budget Plan
Authorized Positions/Staff Years					
Exempt	2/ 2	2/ 2	2/ 2	2/ 2	2/ 2
Expenditures:					
Personnel Services	\$157,705	\$168,899	\$168,899	\$177,477	\$177,477
Operating Expenses	3,066	10,311	11,936	10,358	8,010
Capital Equipment	0	0	0	0	0
Total Expenditures	\$160,771	\$179,210	\$180,835	\$187,835	\$185,487

Board of Supervisors' Adjustments

The following funding adjustments reflect all changes to the FY 2003 Advertised Budget Plan, as approved by the Board of Supervisors on April 29, 2002:

- ◆ A net decrease of \$2,348 as part of the \$28.8 million Reductions to County Agencies and Funds approved by the Board of Supervisors to allow for a two-cent real estate tax rate reduction and to provide additional funding for the Fairfax County Public School system. These reductions include decreased professional consultant services and management training.

The following funding adjustments reflect all approved changes to the FY 2002 Revised Budget Plan from January 1, 2002 through April 22, 2002. Included are all adjustments made as part of the FY 2002 Third Quarter Review:

- ◆ A net decrease of \$775 as part of the \$24.2 million Reductions to County Agencies and Funds approved by the Board of Supervisors to address the FY 2002 revenue shortfall and increased public safety requirements. These reductions include decreases in general operating expenses.

County Executive Proposed FY 2003 Advertised Budget Plan

Purpose

This two-member agency, comprised of the Director and a Management Analyst II, plans, designs, and conducts audits, surveys, evaluations, and investigations of County agencies as assigned by the Board of Supervisors or the Audit Committee acting on behalf of the Board of Supervisors. The Financial and Program Auditor works apart from the Office of Internal Audit which focuses on day-to-day administration of the County as requested by the County Executive. In addition, the Financial and Program Auditor operates the Fairfax County Government Audit Hotline, which was established by the Board of Supervisors to obtain citizen comments and suggestions for improving County programs and services.

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Key Accomplishments

- ◆ During FY 2001, the Financial and Program Auditor issued four audit reports which were provided to the Board of Supervisors and resulted in the implementation of recommendations that achieved cost savings of \$686,000.

FY 2003 Initiatives

- ◆ Perform a minimum of four special studies, projects, and audits of agencies, policies, and programs under the guidance and direction of the Audit Committee.

Performance Measurement Results

As noted above, this agency performs audits to identify and implement cost-saving recommendations. For the next fiscal year, the Financial and Program Auditor has identified a target of at least 90 percent acceptance of audit recommendations by County agencies which result in savings equal to or in excess of twice the agency's annual operating budget of \$185,487. Based on past years' experience, this target is achievable.

Funding Adjustments

The following funding adjustments from the FY2002 Revised Budget Plan are necessary to support the FY 2003 program:

- ◆ An increase of \$8,578 in Personnel Services associated with salary adjustments necessary to support the County's compensation program.
- ◆ A net decrease of \$2,353 in Operating Expenses not required in FY 2003 primarily as a result of the one-time carryover of encumbrances.

The following funding adjustments reflect all approved changes to the FY2002 Revised Budget Plan since passage of the FY 2002 Adopted Budget Plan. Included are all adjustments made as part of the FY 2001 Carryover Review and all other approved changes through December 31, 2001:

- ◆ As part of the FY 2001 Carryover Review, an increase of \$2,400 was due to encumbered carryover.

Objectives

- ◆ To review County agency operations to identify opportunities for savings and/or more efficient and effective operations, and achieve agreement with agency directors on implementing at least 90 percent of recommended improvements.

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Performance Indicators

Indicator	Prior Year Actuals			Current Estimate	Future Estimate
	FY 1999 Actual	FY 2000 Actual	FY 2001 Estimate/Actual	FY 2002	FY 2003
Output:					
Audit reports issued to the BOS	5	4	4 / 4	4	4
Efficiency:					
Savings achieved as a percent of the agency's budget ¹	1,200%	474%	200% / 427%	200%	200%
Service Quality:					
Percent of audit reports completed on time	100%	100%	100% / 100%	100%	100%
Outcome:					
Percent of recommended improvements in operations accepted and implemented by County agencies	100%	100%	90% / 90%	90%	90%

¹ Savings achieved will vary based on the type of audits undertaken and conditions found. Audits are initiated under the direction of the Audit Committee of the Board of Supervisors.